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December 23, 2005

**VIA FEDERAL EXPRESS**

Honorable Allyne R. Ross, U.S.D.J.  
United States District Court  
Eastern District of New York  
225 Cadman Plaza East  
Brooklyn, New York 11201

Re: **Marotta, Gund, Budd & Dzera, LLC, et al. v. Pat Costa, et al.**  
**Case No. CV-05-3834 (ARR)**

Dear Judge Ross:

We represent Marotta, Gund, Budd & Dzera, LLC ("MGBD") and J. Richard Budd ("Mr. Budd") (collectively, "Plaintiffs") in the above-captioned action. On December 8, 2005, Plaintiffs submitted a *Motion for Remand Pursuant to 28 U.S.C. §§ 1447 and 1452* together with all responsive pleadings, including the defendants' cross-motion to change venue. On December 19, 2005, Your Honor entered an Order (the "Order") transferring the action to the District Court of New Hampshire for disposition of the issue whether this action is "arising in" or "related to" the New Hampshire bankruptcy case or should be referred to the Bankruptcy Court.

We are writing to respectfully request clarification of the Order as to whether the Order was intended to transfer the entire action to the District Court of New Hampshire for disposition of all issues or only the issue of jurisdiction, at which point Your Honor would determine the pending issues of mandatory and permissive abstention, remand to the state court of New York and the cross-motion for change of venue.

38897/0009-1415746v1

The case has been transferred for all purposes.  
So ordered,  
12/27/05  
cc: counsel

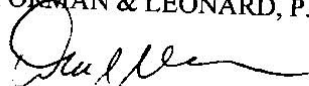
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Honorable Allyne R. Ross, U.S.D.J.  
December 23, 2005  
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We thank Your Honor for consideration of this request and are available to answer any questions.

Respectfully submitted,

COLE, SCHOTZ, MEISEL,  
FORMAN & LEONARD, P.A.



David M. Kohane

cc: Hon. Steven M. Gold, U.S.M.J. (via FedEx)  
Christopher R. Belmonte, Esq. (via FedEx)  
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